

HOUSE No. 2381

By Mr. O'Brien of Kingston, petition of Thomas J. O'Brien relative to the penalty for non-payment of the excise tax imposed on certain boats. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO BOAT EXCISE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 11 of chapter 90 of the General Laws, as appearing in
- 2 the 1998 Official Edition, is hereby amended by inserting the
- 3 following new sentence at the end of the section:—
- 4 Suspend or revoke and cancel and require the surrender of any
- 5 certificate of number issued by him for the non-payment of the
- 6 boat excise tax, in accordance with section 4 of chapter 60B.